

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Franklin County Com Sch Corp (2475)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$215,710	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$3,329,020	\$4,223,041	\$4,178,193	\$5,090,833	53%	21%	22%
	11200 Regular Programs; Middle/Junior High	\$1,112,916	\$1,409,630	\$1,293,154	\$1,687,205	52%	20%	30%
	11300 Regular Programs; High School	\$1,642,087	\$1,908,169	\$1,981,977	\$2,464,809	50%	29%	24%
	11420 Vocational Education; Agriculture B	\$48,764	\$57,055	\$57,328	\$70,325	44%	23%	23%
	11450 Vocational Education; Consumer and Homemaking	\$67,732	\$50,369	\$39,946	\$44,329	-35%	-12%	11%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$7,066	\$3,467	\$0	n/a	-100%	-100%
	11900 2007 Account Code - Other Regular Programs	\$3,037	\$0	\$0	\$0	-100%	n/a	n/a
	11910 Other Regular Programs; Competency Testing	\$0	\$6,467	\$8,054	\$13,040	n/a	102%	62%
	12100 2007 Account Code - Gifted and Talented	\$98,193	\$174,421	\$175,795	\$82,255	-16%	-53%	-53%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$135,919	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$142,020	\$628,506	\$578,177	\$630,834	344%	0%	9%
	12350 Physical Impairment; Homebound	\$16,733	\$13,062	\$10,042	\$9,599	-43%	-27%	-4%
	12520 Culturally Different; Compensatory	\$25,789	\$0	\$0	\$0	-100%	n/a	n/a
	12710 Equal Opportunity At Risk	\$66,136	\$57,561	\$59,612	\$74,325	12%	29%	25%
	12810 Special Education Preschool	\$0	\$71,972	\$71,377	\$79,079	n/a	10%	11%
	12900 Other Special Programs	\$309	\$140,936	\$226,683	\$208,587	> 500%	48%	-8%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$0	\$0	\$240	\$0	n/a	n/a	-100%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$9,546	\$359	\$598	\$1,871	-80%	421%	213%
	14100 Summer School Programs; Elementary	\$715	\$0	\$0	\$0	-100%	n/a	n/a
	14300 Summer School Programs; High School	\$36,507	\$36,388	\$15,859	\$19,786	-46%	-46%	25%
	16100 Remediation Testing	\$102,619	\$110,753	\$47,387	\$30,482	-70%	-72%	-36%
	16200 Preventive Remediation	\$72	\$0	\$0	\$0	-100%	n/a	n/a
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$8,171	\$14,377	\$24,132	\$5,411	-34%	-62%	-78%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$352,964	\$413,807	\$393,023	\$291,363	-17%	-30%	-26%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$755,710	\$622,987	\$655,580	\$723,266	-4%	16%	10%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$18,000	\$97,469	\$30,209	\$32,440	80%	-67%	7%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$609	\$3,364	\$1,135	n/a	86%	-66%
	21510 Speech Pathology and Audiology Services; Service Area Direction	\$89,553	\$141,758	\$785	\$1,029	-99%	-99%	31%
	22210 Library/Media Services; Service Area Direction	\$111,698	\$88,074	\$91,045	\$100,922	-10%	15%	11%
	22220 Library/Media Services; School Library	\$221,577	\$279,284	\$272,608	\$347,924	57%	25%	28%
	22230 Library/Media Services; Audiovisual	\$10,684	\$9,471	\$10,592	\$11,895	11%	26%	12%
	22240 Library/Media Services; Educational Television	\$3,820	\$0	\$0	\$781	-80%	n/a	n/a
	22250 Library/Media Services; Computer Assisted Instruction Services	\$124,812	\$119,344	\$91,192	\$228,203	83%	91%	150%
	22290 Library/Media Services; Other Educational Media Services	\$15,250	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$517,928	\$633,546	\$627,252	\$793,584	53%	25%	27%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$194,744	\$0	\$0	\$0	-100%	n/a	n/a
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$216,231	\$151,701	\$203,674	n/a	-6%	34%
	26497 2007 Account Code - Teachers Retirement Fund	\$261,842	\$760,266	\$768,631	\$391,077	49%	-49%	-49%
Student Academic Achievement Total		\$9,388,948	\$12,292,980	\$11,868,002	\$13,991,693	49%	14%	18%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$3,069	\$10,314	\$10,417	\$10,873	254%	5%	4%
	21220 Guidance Services; Counseling Services	\$234,452	\$330,254	\$312,352	\$388,834	66%	18%	24%
	21340 Health Services; Nurse Services	\$62,081	\$132,469	\$146,981	\$158,081	155%	19%	8%
	21390 Health Services; Other Health Services	\$0	\$0	\$0	\$5,193	n/a	n/a	n/a
	22110 Improvement of Instruction; Service Area Direction	\$17,203	\$133,037	\$118,744	\$147,211	> 500%	11%	24%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$113,433	\$73,601	\$30,704	n/a	-73%	-58%
	22130 Improvement of Instruction; Instructional Staff Training	\$23,249	\$0	\$0	\$60,373	160%	n/a	n/a
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$0	\$14,725	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$117,940	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$57,747	\$57,559	\$62,430	\$73,024	26%	27%	17%
	23190 Board of Education; Other Governing Body Services	\$1,465	\$163	\$200	\$39	-97%	-76%	-81%
	23210 Executive Administration; Office of The Superintendent	\$243,698	\$179,508	\$180,366	\$214,100	-12%	19%	19%
	23290 Executive Administration; Other Executive Administration Services	\$2,671	\$5,191	\$5,139	\$4,883	83%	-6%	-5%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$179,504	\$120,688	\$115,131	n/a	-36%	-5%

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Franklin County Com Sch Corp (2475)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Instructional Support Total		\$645,635	\$1,141,432	\$1,030,918	\$1,341,111	108%	17%	30%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$2,010	\$7,646	\$5,389	\$4,238	111%	-45%	-21%
	23160 Board of Education; Promotion Expenses	\$2,922	\$3,027	\$1,540	\$2,366	-19%	-22%	54%
	25110 Fiscal Services; Office of The Business Manager	\$45,179	\$41,516	\$46,000	\$63,877	41%	54%	39%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$0	\$10,430	n/a	n/a	n/a
	25150 Fiscal Services; Payroll Services	\$23,993	\$25,336	\$25,735	\$30,767	28%	21%	20%
	25160 Fiscal Services; Financial Accounting	\$332	\$12,228	\$12,493	\$6,264	> 500%	-49%	-50%
	25191 Other Fiscal Services; Refund of Revenue	\$450	\$15,135	\$6,401	\$13,002	> 500%	-14%	103%
	25192 Other Fiscal Services; Petty Cash	\$86	\$0	\$0	\$0	-100%	n/a	n/a
	25400 Planning, Research, Development and Evaluation	\$12,500	\$0	\$0	\$0	-100%	n/a	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$116,178	\$237,516	\$262,914	\$117,090	1%	-51%	-55%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$0	\$0	\$76,217	n/a	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,045,630	\$1,193,828	\$1,110,689	\$1,317,645	26%	10%	19%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$140,158	\$62,018	\$60,911	\$69,873	-50%	13%	15%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$25,815	\$0	\$0	\$0	-100%	n/a	n/a
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$6,097	\$2,219	\$2,807	n/a	-54%	26%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$32,474	\$23,579	\$31,641	n/a	-3%	34%
	26700 Operation and Maintenance of Plant Services; Insurance	\$84,545	\$142,812	\$103,274	\$222,407	163%	56%	115%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$49	\$0	\$0	\$0	-100%	n/a	n/a
	27010 Student Transportation; Service Area Direction	\$45,503	\$85,551	\$74,449	\$111,388	145%	30%	50%
	27100 Student Transportation; Vehicle Operation	\$327,314	\$202,894	\$220,888	\$217,506	-34%	7%	-2%
	27200 Student Transportation; Monitoring Services	\$0	\$0	\$0	\$965	n/a	n/a	n/a
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$114,704	\$141,329	\$147,505	\$168,184	47%	19%	14%
	27400 Student Transportation; Purchase of School Buses	\$92,600	\$115,280	\$126,458	\$0	-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$8,224	\$8,262	\$139	\$8,605	5%	4%	> 500%
	27700 Student Transportation; Contracted Transportation Services	\$1,243,716	\$1,731,080	\$1,743,587	\$1,976,206	59%	14%	13%
	27900 Student Transportation; Other Student Transportation Services	\$3,000	\$4,410	\$4,967	\$5,125	71%	16%	3%
	31100 Food Services Operations; Service Area Direction	\$65,916	\$91,880	\$94,653	\$132,180	101%	44%	40%
	31200 Food Services Operations; Food Preparation and Dispensing	\$204,869	\$306,228	\$311,129	\$303,182	48%	-1%	-3%
	31900 Other Food Services	\$361,681	\$567,020	\$626,481	\$598,984	66%	6%	-4%
	33100 Community Service Operations; Direction of Community Services	\$0	\$8,848	\$1,702	\$4,906	n/a	-45%	188%
	33400 Athletic Coaches	\$187,419	\$206,353	\$218,187	\$250,941	34%	22%	15%
	33910 High School Band Uniforms	\$0	\$15,000	\$0	\$0	n/a	-100%	n/a
	33990 Other Community Services; Other	\$0	\$0	\$0	\$4,105	n/a	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$2,425	\$0	\$1,765	\$0	-100%	n/a	-100%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$0	\$1,172	\$0	n/a	n/a	-100%
Overhead and Operational Total		\$4,157,216	\$5,263,768	\$5,234,227	\$5,750,902	38%	9%	10%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$309,932	\$300,024	\$463,771	\$975,159	215%	225%	110%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$89,598	\$137,757	\$101,361	\$65,641	-27%	-52%	-35%
	43000 Facilities Acquisition and Construction; Professional Services	\$18,389	\$171,672	\$238,685	\$72,967	297%	-57%	-69%
	45100 Building Acquisition, Construction and Improvements	\$0	\$0	\$3,333	\$505,279	n/a	n/a	> 500%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$296,339	\$85,246	\$46,569	\$59,132	-80%	-31%	27%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$0	\$125,000	n/a	n/a	n/a
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$0	\$335,000	\$230,000	\$120,000	n/a	-64%	-48%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$0	\$10,824	n/a	n/a	n/a
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$65,850	\$36,969	\$13,218	n/a	-80%	-64%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,182,210	\$1,662,400	\$1,658,800	\$1,601,700	35%	-4%	-3%
	54200 2007 Account Code - Common School Fund	\$0	\$458,948	\$485,245	\$219,617	n/a	-52%	-55%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$216,929	n/a	n/a	n/a
Nonoperational Total		\$1,896,467	\$3,216,896	\$3,264,734	\$3,985,465	110%	24%	22%
prorated								
	26491 2007 Account Code - PERF	\$67,519	\$43,981	\$68,138	\$19,315	-71%	-56%	-72%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	26492 2007 Account Code - Social Security	\$703,205	\$931,420	\$906,063	\$434,365	-38%	-53%	-52%
	26493 2007 Account Code - Workmen's Compensation	\$4,583	\$0	\$0	\$0	-100%	n/a	n/a
	26494 2007 Account Code - Group Insurance	\$1,118,302	\$2,983,588	\$5,265,008	\$1,341,816	20%	-55%	-75%
	26496 2007 Account Code - Unemployment Compensation	\$265	\$20,349	\$1,751	\$98	-63%	-100%	-94%
prorated Total		\$1,893,874	\$3,979,338	\$6,240,960	\$1,795,593	-5%	-55%	-71%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$10,932,578	\$15,560,294	\$17,149,202	\$15,431,102	41%	-1%	-10%	60.8%	60.1%	62.0%	57.4%
Student Instructional Support	\$737,903	\$1,371,290	\$1,351,173	\$1,468,177	99%	7%	9%	4.1%	5.3%	4.9%	5.5%
Overhead and Operational	\$4,415,192	\$5,745,934	\$5,873,731	\$5,980,019	35%	4%	2%	24.6%	22.2%	21.3%	22.3%
Nonoperational	\$1,896,467	\$3,216,896	\$3,264,734	\$3,985,465	110%	24%	22%	10.5%	12.4%	11.8%	14.8%
Grand Total	\$17,982,140	\$25,894,415	\$27,638,840	\$26,864,764	49%	4%	-3%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	64.9%	65.4%	66.9%	62.9%